UNITED STATES DISTRICT COURT EASTERN DISTRICT OF VIRGINIA NORFOLK DIVISION

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE.

Plaintiff,

Civil No. 2-07cv/69

v.

JEROME REED,

Defendant.

FINANCIAL INTEREST DISCLOSURE STATEMENT

Pursuant to Local Rule 7.1 of the Eastern District of Virginia and to enable Judges and Magistrate Judges to evaluate possible disqualification or recusal, the undersigned counsel for JTH Tax, Inc. in the above captioned action, certifies that the following are parents, trusts, subsidiaries and /or affiliates of said party that have issued shares or debt securities to the public or own more than ten percent of the stock of the following:

Or

Pursuant to Local Rule 7.1 of the Eastern District of Virginia and to enable Judges and Magistrate Judges to evaluate possible disqualifications or recusal, the undersigned counsel for JTH Tax, Inc. in the above captioned action, certifies that there are no parents, trusts, subsidiaries and /or affiliates of said party that have issued shares or debt securities to the public.

april 12, 2007

Signature of Attorney of Lifeant

Counsel for JTH Tax, Inc.

Note: Under L.R. 7.1 (A)(1), this form is to be filed in duplicate with the Clerk of Court.

Rev.8/22/00